

RECORDATION NO. **26853-B** **FILED**

APR 20 '07 -12 4 3 PM

**ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301**

SURFACE TRANSPORTATION BOARD

**ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1984)**

**WASHINGTON, D.C.
20036**

**OF COUNSEL
URBAN A LESTER**

**(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com**

April 20, 2007

**Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423**

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease Agreement, dated as of April 18, 2007, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 26853.

The names and addresses of the parties to the enclosed document are:

**Lessor: Banc of America Leasing & Capital, LLC
One Financial Plaza
Providence, Rhode Island 02901**

**Lessee: Cemex, Inc.
840 Gessner, Suite 1400
Houston, Texas 77024**

Mr. Vernon A. Williams
April 20, 2007
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A description of the railroad equipment covered by the enclosed document is:

105 covered hopper railcars within the series SDWX 9792 – SDWX 9899 as more particularly set forth in the equipment schedule attached to the document.

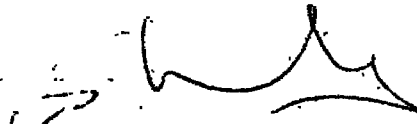
A short summary of the document to appear in the index is:

Memorandum of Lease Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

This MEMORANDUM OF LEASE AGREEMENT is made and entered into as of April 18, 2007, by and between BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and CEMEX, INC. ("Lessee"), with reference to the following:

1. Pursuant to Lease Agreement Schedule No. 07709-00402-003 (the "Lease"), Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, the railroad equipment identified in the Schedule A attached hereto.

2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.

3. This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

BANC OF AMERICA LEASING & CAPITAL, LLC
As Lessor

By: Patricia Smith-Disu
Name: Patricia Smith-Disu
Title: Vice President

CEMEX, INC.
As Lessee

By: Evarado Villarreal
Name: Evarado Villarreal
Title: Treasurer

State of Rhode Island)

) ss:

County of Providence)

On this 19th day of April, 2007, before me personally appeared Patricia Smith-Disi, to me personally known, who being duly sworn, says that he/she is Vice President of Banc of America Leasing & Capital, LLC, that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

Autilia B. Wilson
Notary Public

My Commission expires on: 10/20/08

State of Texas)

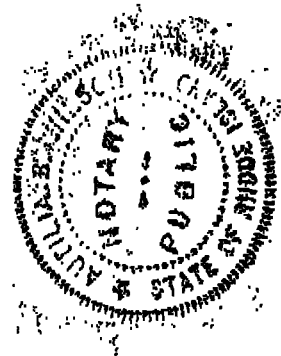
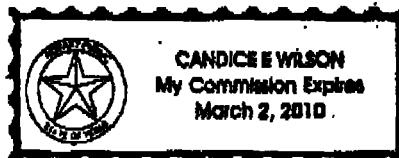
) ss:

County of Harris)

On this 19 day of April, 2007, before me personally appeared Everardo Villarreal, to me personally known, who being duly sworn, says that he/she is Treasurer of CEMEX, INC., that said instrument was signed and sealed on behalf of said corporation and that said instrument is the free act and deed of said corporation.

Candice E. Wilson
Notary Public

My Commission expires on: March 2, 2010



SCHEDULE A EQUIPMENT

The following documents are attached to and made a part hereof:

Schedule to Lease Agreement No. 07709-00402-003
and Memorandum of Lease Agreement

with: CEMEX, INC.

Qty Description

Equipment is initially located at: 840 Gessner, Suite 1400, Houston, TX 77024

105 1997 Railcar, Thrall, 110 ton, covered hoppers

SDWX 9792	SDWX 9875	SDWX 9810	SDWX 9827
SDWX 9793	SDWX 9877	SDWX 9811	SDWX 9828
SDWX 9794	SDWX 9886	SDWX 9813	SDWX 9830
SDWX 9795	SDWX 9887	SDWX 9815	SDWX 9831
SDWX 9796	SDWX 9805	SDWX 9816	SDWX 9832
SDWX 9797	SDWX 9807	SDWX 9846	SDWX 9850
SDWX 9799	SDWX 9839	SDWX 9854	SDWX 9876
SDWX 9800	SDWX 9841	SDWX 9826	SDWX 9880
SDWX 9801	SDWX 9842	SDWX 9848	SDWX 9881
SDWX 9802	SDWX 9844	SDWX 9855	SDWX 9882
SDWX 9803	SDWX 9845	SDWX 9856	SDWX 9885
SDWX 9864	SDWX 9847	SDWX 9857	SDWX 9888
SDWX 9868	SDWX 9849	SDWX 9859	SDWX 9889
SDWX 9871	SDWX 9858	SDWX 9866	SDWX 9890
SDWX 9798	SDWX 9863	SDWX 9820	SDWX 9892
SDWX 9804	SDWX 9821	SDWX 9833	SDWX 9893
SDWX 9814	SDWX 9835	SDWX 9851	SDWX 9894
SDWX 9834	SDWX 9836	SDWX 9879	SDWX 9895
SDWX 9852	SDWX 9837	SDWX 9884	SDWX 9896
SDWX 9865	SDWX 9840	SDWX 9891	SDWX 9898
SDWX 9867	SDWX 9843	SDWX 9774	SDWX 9899
SDWX 9874	SDWX 9860	SDWX 9778	
SDWX 9838	SDWX 9861	SDWX 9817	
SDWX 9853	SDWX 9862	SDWX 9818	
SDWX 9869	SDWX 9751	SDWX 9819	
SDWX 9870	SDWX 9755	SDWX 9822	
SDWX 9872	SDWX 9808	SDWX 9823	
SDWX 9873	SDWX 9809	SDWX 9825	

with all standard and accessory equipment

BANC OF AMERICA LEASING & CAPITAL, LLC
SUCCESSOR-BY-MERGER TO
FLEET CAPITAL CORPORATIONBy: Patricia Smith-DisuName: Patricia Smith-DisuTitle: Vice President

CEMEX, INC.

By: Everardo VillarrealName: Everardo VillarrealTitle: Treasurer

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

4/20/07



Robert W. Alvord